

**ATS Test Scenario 6
Taxpayer: Eddie Pino
SSN: 400-00-1041**

Test Scenario 6 includes the following forms:

- **Form 1040-SS**
- **Form 499R - 2/W-2PR**

Taxpayer's Date of Birth = February 7, 1985

1st dependent Date of Birth = March 6, 2005

2nd dependent Date of Birth = September 9, 2007

3rd dependent Date of Birth = June 20, 2010

Additional Information:

Taxpayer paid \$1,200.00 in estimated tax payments in 2020 (applied from 2019 return).

Department of the Treasury Internal Revenue Service

U.S. Virgin Islands, Guam, American Samoa, the Commonwealth of the Northern Mariana Islands, or Puerto Rico. For the year Jan. 1-Dec. 31, 2020, or other tax year beginning , 2020, and ending , 20 .

2020

Go to www.irs.gov/Form1040SS for instructions and the latest information.

Personal information section including name, social security number, and address.

At any time during 2020, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency? Yes No

Part I Total Tax and Credits

- 1 Filing status. Check the box for your filing status (see instructions). Single Married filing jointly
2 Qualifying child tax credit (see instructions).

Table with 3 columns: (a) First name Last name, (b) Child's social security number, (c) Child's relationship to you. Rows include Thomas Pino, Mario Pino, and Diano Pino.

Main tax calculation section with lines 3 through 16, including total tax, payments, and amount owed.

Third Party Designee section with fields for name, phone, and identification number.

Sign Here section for taxpayer and spouse signatures, including dates and phone numbers.

Paid Preparer Use Only section with fields for name, address, and firm information.

Part II Bona Fide Residents of Puerto Rico Claiming Additional Child Tax Credit—See instructions.

Caution: You must have three or more qualifying children to claim the additional child tax credit.

1	Income derived from sources within Puerto Rico	1	
2	Withheld social security, Medicare, and Additional Medicare taxes from Puerto Rico Form(s) 499R-2/W-2PR (attach copy of form(s)). If married filing jointly, include your spouse's amounts with yours	2	
3	Additional child tax credit. Use the worksheet in the instructions to figure the amount to enter here and in Part I, line 9	3	

Part III Profit or Loss From Farming—See the Instructions for Schedule F (Form 1040).

Name of proprietor	Social security number
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Note: If you are filing a joint return and both you and your spouse had a profit or loss from a farming business, see *Joint returns and Business Owned and Operated by Spouses* in the instructions for more information.

Section A—Farm Income—Cash Method

Complete Sections A and B. (Accrual method taxpayers, complete Sections B and C, and Section A, line 11.)

Don't include sales of livestock held for draft, breeding, sport, or dairy purposes (see instructions).

1	Sales of livestock and other items you bought for resale	1	
2	Cost or other	2	
3	Subtract line 2 from line 1	3	
4	Sales of livestock, produce, grains, and other products you raised	4	
5a	Total cooperative distributions (Form(s) 1099-PATR) 5a	5b	Taxable amount 5b
6	Agricultural program payments received	6	
7	Commodity Credit Corporation (CCC) loans reported under election (or forfeited)	7	
8	Crop insurance proceeds	8	
9	Custom hire (machine work) income	9	
10	Other income	10	
11	Gross farm income. Add amounts in the right column for lines 3 through 10. If accrual method taxpayer, enter the amount from Section C, line 50	11	

Section B—Farm Expenses—Cash and Accrual Method

Don't include personal or living expenses (such as taxes, insurance, or repairs on your home) that didn't produce farm income.

Reduce the amount of your farm expenses by any reimbursements before entering the expenses below.

12	Car and truck expenses (see instructions)	12		25	Pension and profit-sharing plans	25	
13	Chemicals	13		26	Rent or lease:		
14	Conservation expenses	14		a	Vehicles, machinery, and equipment	26a	
15	Custom hire (machine work)	15		b	Other (land, animals, etc.)	26b	
16	Depreciation and section 179 expense deduction not claimed elsewhere (Attach Form 4562 if required.)	16		27	Repairs and maintenance	27	
17	Employee benefit programs other than on line 25	17		28	Seeds and plants purchased	28	
18	Feed purchased	18		29	Storage and warehousing	29	
19	Fertilizers and lime	19		30	Supplies purchased	30	
20	Freight and trucking	20		31	Taxes	31	
21	Gasoline, fuel, and oil	21		32	Utilities	32	
22	Insurance (other than health)	22		33	Veterinary, breeding, and medicine	33	
23	Interest (see instructions):			34	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	23a		a	-----	34a	
b	Other	23b		b	-----	34b	
24	Labor hired	24		c	-----	34c	
35	Total expenses. Add lines 12 through 34e	35		d	-----	34d	
36	Net farm profit or (loss). Subtract line 35 from line 11. Enter the result here and in Part V, line 1a	36		e	-----	34e	

Section C—Farm Income—Accrual Method

Don't include sales of livestock held for draft, breeding, sport, or dairy purposes on any of the lines below (see instructions).

37	Sales of livestock, produce, grains, and other products during the year		37	
38a	Total cooperative distributions (Form(s) 1099-PATR)	38a	38b	Taxable amount
39	Agricultural program payments received		39	
40	Commodity Credit Corporation (CCC) loans reported under election (or forfeited)		40	
41	Crop insurance proceeds		41	
42	Custom hire (machine work) income		42	
43	Other farm income (specify)		43	
44	Add the amounts in the right column for lines 37 through 43		44	
45	Inventory of livestock, produce, grains, and other products at the beginning of the year	45		
46	Cost of livestock, produce, grains, and other products purchased during the year	46		
47	Add lines 45 and 46	47		
48	Inventory of livestock, produce, grains, and other products at the end of the year	48		
49	Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*		49	
50	Gross farm income. Subtract line 49 from line 44. Enter the result here and in Part III, line 11		50	

* If you use the unit-livestock price method or the farm-price method of valuation, the amount on line 48 may be greater than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and in Part III, line 11.

Part IV Profit or Loss From Business (Sole Proprietorship)—See the Instructions for Schedule C (Form 1040).

Name of proprietor Eddie Pino	Social security number 400-00-1041
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Note: If you are filing a joint return and both you and your spouse had a profit or loss from a business, see *Joint returns and Business Owned and Operated by Spouses* in the instructions for more information.

Section A—Income

1	Gross receipts \$ 15,500	Less returns and allowances \$	Balance ▶	1	15,500
2a	Inventory at beginning of year	2a	3,600		
b	Purchases less cost of items withdrawn for personal use	2b	4,050		
c	Cost of labor. Don't include any amounts paid to yourself	2c	820		
d	Materials and supplies	2d	927		
e	Other costs (attach statement)	2e	0		
f	Add lines 2a through 2e	2f			
g	Inventory at end of year	2g	4,200		
h	Cost of goods sold. Subtract line 2g from line 2f	2h			
3	Gross profit. Subtract line 2h from line 1	3			
4	Other income	4			0
5	Gross income. Add lines 3 and 4	5			

Section B—Expenses

6	Advertising	6	1,200	18	Rent or lease:		
7	Car and truck expenses (see instructions)	7		a	Vehicles, machinery, and equipment	18a	2,200
8	Commissions and fees	8		b	Other business property	18b	
9	Contract labor	9	1,300	19	Repairs and maintenance	19	600
10	Depletion	10		20	Supplies (not included in Section A)	20	
11	Depreciation and section 179 expense deduction not claimed elsewhere. (Attach Form 4562 if required.)	11		21	Taxes and licenses	21	
12	Employee benefit programs (other than on line 17)	12		22	Travel and meals:		
13	Insurance (other than health)	13		a	Travel	22a	
14	Interest on business indebtedness (see instructions)	14		b	Deductible meals	22b	
15	Legal and professional services	15		23	Utilities	23	
16	Office expense	16	700	24	Wages not included on line 2c	24	
17	Pension and profit-sharing plans	17		25a	Other expenses (list type and amount):		

				b	Total other expenses	25b	
26	Total expenses. Add lines 6 through 25b	26		26			
27	Net profit or (loss). Subtract line 26 from line 5. Enter the result here and in Part V, line 2	27		27			

Part V Self-Employment Tax—If you had **church employee income**, see instructions before you begin.

Name of person with self-employment income Eddie Pino	Social security number of person with self-employment income ▶	400-00-1041
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Note: If you are filing a joint return and both you and your spouse had self-employment income, you must **each** complete a **separate** Part V.

A	If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part V ▶ <input type="checkbox"/>		
1a	Net farm profit or (loss) from Part III, line 36, and your distributive share from farm partnerships. Note: Skip lines 1a and 1b if you use the farm optional method (see instructions)	1a	
b	If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included in Part III, line 6, plus your distributive share of these payments from farm partnerships	1b	()
2	Net nonfarm profit or (loss) from Part IV, line 27, and your distributive share from nonfarm partnerships. Ministers and members of religious orders, see instructions for amounts to report on this line. See instructions for other income to report. Note: Skip this line if you use the nonfarm optional method (see instructions)	2	
3	Combine lines 1a, 1b, and 2	3	
4a	If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter the amount from line 3	4a	
	Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.		
b	If you elect one or both of the optional methods, enter the total of lines 2 and 4 of Part VI here	4b	0
c	Combine lines 4a and 4b. If less than \$400, stop ; you don't owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue ▶	4c	
5a	Enter your church employee income from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. See instructions for definition of church employee income	5a	0
b	Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-	5b	0
6	Add lines 4c and 5b ▶	6	
7	Maximum amount of combined wages and self-employment earnings subject to social security tax for 2020	7	137,700
8a	Total social security wages and tips from Form(s) W-2, W-2AS, W-2CM, W-2GU, W-2VI, or 499R-2/W-2PR. If \$137,700 or more, skip lines 8b through 10, and go to line 11	8a	
b	Unreported tips subject to social security tax from Form 4137, line 10 (see instructions)	8b	0
c	Wages subject to social security tax from Form 8919, line 10 (see instructions)	8c	0
d	Add lines 8a, 8b, and 8c	8d	
9	Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	9	
10	Multiply the smaller of line 6 or line 9 by 12.4% (0.124)	10	
11	Multiply line 6 by 2.9% (0.029)	11	
12	Self-employment tax. Add lines 10 and 11. Enter here and in Part I, line 3	12	

Part VI Optional Methods To Figure Net Earnings—See instructions for limitations.

Note: If you are filing a joint return and both you and your spouse choose to use an optional method to figure net earnings, you must **each** complete and attach a **separate** Part VI.

Farm Optional Method			
1	Maximum income for optional methods	1	5,640
2	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross farm income (Part III, line 11, plus your distributive share from farm partnerships), but not less than zero; or \$5,640. Also, include this amount in Part V, line 4b above	2	
Nonfarm Optional Method			
3	Subtract line 2 from line 1	3	0
4	Enter the smaller of: two-thirds ($\frac{2}{3}$) of gross nonfarm income (Part IV, line 5, plus your distributive share from nonfarm partnerships), but not less than zero; or the amount in Part VI, line 3 above. Also, include this amount in Part V, line 4b above.	4	0

Part VII Maximum Deferral of Self-Employment Tax Payments—See instructions.

If Part V, line 4c is zero, skip lines 1 through 3, and enter -0- on line 4.

1	Enter the portion of Part V, line 3, that can be attributed to March 27, 2020, through December 31, 2020	1	
2	If line 1 is more than zero, multiply line 1 by 92.35% (0.9235); otherwise, enter the amount from line 1	2	
3	Enter the portion of Part VI, lines 2 and 4, that can be attributed to March 27, 2020, through December 31, 2020	3	
4	Combine lines 2 and 3 If Part V, line 5b is zero, skip line 4 and enter -0- on line 5.	4	
5	Enter the portion of Part V, line 5a, that can be attributed to March 27, 2020, through December 31, 2020	5	
6	Multiply line 5 by 92.35% (0.9235)	6	
7	Add lines 4 and 6	7	
8	Enter the smaller of part 7, line 9; or Part V, line 7	8	
9	Multiply line 8 by 6.25% (0.0625). Enter here and see the instructions for line 11 of Part VII	9	

DRAFT AS OF
August 18, 2020
DO NOT FILE



222

COMPROBANTE DE RETENCIÓN - WITHHOLDING STATEMENT

1. Nombre - First Name Eddie		3. Núm. Seguro Social Social Security No. 400-00-1041		INFORMACIÓN PARA EL DEPARTAMENTO DE HACIENDA - DEPARTMENT OF THE TREASURY INFORMATION		INFORMACIÓN PARA EL SEGURO SOCIAL SOCIAL SECURITY INFORMATION	
Apellido(s) - Last Name(s) Pino		4. Núm. de Ident. Patronal Employer Ident. No. (EIN) 00-0000055		7. Sueldos - Wages 30,058		20. Total Sueldos Seguro Social Social Security Wages 30,058	
Dirección Postal del Empleado - Employee's Mailing Address URB Royal Oak 123 Calle 1 Bayamon, PR 00961-0123		5. Costo de cubierta de salud auspiciada por el patrono - Cost of employer- sponsored health coverage 0		8. Comisiones - Commissions 0		21. Seguro Social Retenido Social Security Tax Withheld 1,864	
Fecha de Nacimiento: Día Mes Año Date of Birth: Day _____ Month _____ Year _____		6. Donativos Charitable Contributions 0		9. Concesiones - Allowances 0		22. Total Sueldos y Pro. Medicare Medicare Wages and Tips 30,058	
2. Nombre y Dirección Postal del Patrono Employer's Name and Mailing Address Zalbila LTD URB Royal Oak 924 Calle 1 Bayamon, PR 00961 - 123		Indique si la remuneración incluye pagos al empleado por: - Indicate if the remuneration includes payments to the employee for:		10. Propinas - Tips 0		23. Contrib. Medicare Retenido Medicare Tax Withheld 436	
Número de Teléfono del Patrono Employer's Telephone Number		A- <input type="checkbox"/> Médico cualificado bajo la Ley 14-2017 Qualified physician under Act 14-2017		11. Total = 7 + 8 + 9 + 10 30,058		24. Propinas Seguro Social Social Security Tips 0	
Fecha Cese de Operaciones: Día Mes Año Cease of Operations Date: Day _____ Month _____ Year _____		B- <input type="checkbox"/> Servicios domésticos Domestic services		12. Gastos Reemb. y Beneficios Marginales Reimb. Expenses and Fringe Benefits 4,178		25. Seguro Social no Retenido en Propinas - Uncollected Social Security Tax on Tips 0	
Número Confirmación de Radicación Electrónica Electronic Filing Confirmation Number W1234567890		C- <input type="checkbox"/> Trabajo agrícola Agricultural labor		13. Cont. Retenida - Tax Withheld 4,178		26. Contrib. Medicare no Retenido en Propinas - Uncollected Medicare Tax on Tips 0	
Número Control - Control Number		D- <input type="checkbox"/> Ministro de una iglesia o miembro de una orden religiosa - Minister of a church or member of a religious order		14. Fondo de Retiro Gubernamental Governmental Retirement Fund 0			
Fecha de radicación: 31 de enero - Filing date: January 31		E- <input type="checkbox"/> Profesionales de la salud bajo la CC 20-01 (Ver instrucciones) - Health professionals under CC 20-01 (See instructions)		15. Aportaciones a Planes Calificados Contributions to CODA PLANS 0			
		F- <input type="checkbox"/> Otros - Others: _____		Salarios Exentos (Ver instrucciones) Exempt Salaries (See instructions) Código/Code			
		Año: 2020 Year:		16. 0			
				Código/Code			
				17. 0			
				Código/Code			
				18. 0			
				19. Aportaciones al Programa Ahorra y Duplica tu Dinero - Contributions to the Save and Double your Money Program			